

# topical index/sujets choisis

## Accounting

### FINANCIAL ACCOUNTING

- The FASB and Its Role in the Development of Accounting Principles in the U.S.**  
Robert L. McKinnell, May-June, pp. 51-55.  
**Financial Accounting Standards to Be Set on an International Scale.**  
William Langdon, March-April, pp. 46-48.  
**The Monetary, Non-Monetary Distinction in Accounting for Inflation.**  
John M. Boersema, May-June, pp. 6-11.  
**New Muscle Behind Current Value Accounting.**  
John R. Hanna and S. Basu, September-October, pp. 4-5.  
**Objectives of Financial Statements – Some Managerial Questions.**  
James Don Edwards and Carl S. Warren, January-February, pp. 46-49.  
**One Small Step (letters bearing on a proposal re current value vs. general price-level adjusted financial statements).**  
January-February, pp. 4-7.  
**Variability in Price-Level Changes: Inventory, Expense or Revenue Adjustments.**  
Joseph Blum, LeRoy Brooks and Dale Buckmaster, July-August, pp. 24-28.

### GENERAL ACCOUNTING

- Behavioral Implications of Human Resource Accounting.**  
Fawzi G. Dimian and Charles A. Venskus, March-April, pp. 29-33.  
**A Formula for Profit Sharing: A Step Towards Industrial Harmony.**  
John Matthews, March-April, pp. 18-22.  
**Measuring Social Responsibility: A Challenge to the Accounting Profession.**  
Milton F. Usry and Rita E. Hull, July-August, pp. 4-5.

### MANAGEMENT ACCOUNTING

- Accounting Under Inflation and Its Implications for Management.**  
Charles T. Zlatkovich, March-April, pp. 7-16.  
**The Canadian Federal PPBS System and Its Development.**  
D. R. Yeomans, September-October, pp. 23-28.  
**Controlling Direct Labor Costs Through Performance Reporting.**  
W. T. Sprigg, March-April, pp. 34-37.  
**Cost Accounting for Government Contracts.**  
Officers of the Department of Supply and Services, January-February, pp. 8-13.  
**Finding Optimal Order Quantity When Quantity Discounts Are Offered.**  
Edward B. Deakin III, May-June, pp. 40-42.

### Make-or-Buy Decisions.

- Ian D. Duncan, September-October, pp. 44-49.  
**A Method for Integrating Materials Price Changes with the Operation of a Standard Cost System.**  
L. J. Benninger, July-August, pp. 16-19.  
**Optimal Sales Mix Analysis and Product Pricing.**  
Patrick B. McKenzie, November-December, pp. 20-22.  
**Planning, Programming and Budgeting in the Ontario Government.**  
D. S. Campbell, July-August, pp. 6-12.  
**Reflections on a Distinguished Lecture Topic.**  
M. Nelson, July-August, pp. 46-47.  
**Research Activities of the SIA – A Year in Perspective.**  
William Langdon, November-December, pp. 39-43.  
**Sequential Financial Analysis: Decision Trees.**  
James Don Edwards and Robert Alan Leitch, January-February, pp. 24-28.  
**Standard Costing for Non-Manufacturing Activities.**  
Willis R. Greer, Jr., November-December, pp. 12-15.  
**Statistics and Management Science – Their Impact on Standard Costs.**  
Rosalie C. Hallbauer, May-June, pp. 18-27.  
**Towards Professionalism in Management Accounting.**  
D. J. Johnston, November-December, pp. 6-11.  
**Valuation of Human Resources: A Practical Model.**  
B. L. Jaggi and H. S. Lau, July-August, pp. 29-34.

## Economics

- Canada: A Complex Socio-Economic Environment for Planners.**  
Ronald S. Ritchie, September-October, pp. 31-35.  
**A Cautionary Tale.**  
Brian Bunting, March-April, pp. 4-6.  
**The Deepening Recession.**  
S. O. Kjellberg, January-February, pp. 44-45.  
**The Government Role in the Economy.**  
Carl E. Beigie, September-October, pp. 15-18.  
**Macro-Economic Analysis and the Forecasting of Interest Rates.**  
W. E. Barratt, September-October, pp. 29-30.  
**Price Trends in the Recession.**  
S. O. Kjellberg, May-June, pp. 49-50.  
**The Socio-Economic Environment of the Decision Maker.**  
Arthur J. R. Smith, September-October, pp. 6-12.  
**Strong Capital Program.**  
S. O. Kjellberg, July-August, pp. 44-45.  
**The U.S. Economic Recovery.**  
S. O. Kjellberg, September-October, pp. 38-39.  
**Yet Another Look at the Recession.**  
S. O. Kjellberg, March-April, pp. 43-44.



## Management

- Canadian Industrial Strategy.**  
Lloyd I. Barber, September-October, pp. 19-22.
- Evaluation of the Effectiveness of EDP Facilities.**  
Harvey S. Gellman, November-December, pp. 16-19.
- An Experimental Approach to Organizational Climate Analysis.**  
Ralph E. Smith, William E. Reif, Robert M. Monczka and John W. Newstrom, May-June, pp. 34-39.
- Insights Into the Controversy Around Simulation Models.**  
Josefino F. Ligaya, July-August, pp. 36-37.
- Liquidity Crisis.**  
Jeffrey Jay, May-June, pp. 14-17.
- Management from Below.**  
F. A. Fulmar, November-December, pp. 23-26.
- Managing Under Inflation.**  
R. G. Nelles, May-June, pp. 4-5.
- Operational Interdependence: A Challenge to Management.**  
Harold W. Fox, January-February, pp. 20-23.
- Productivity Improvement Through Better Management of Human Resources.**  
Robert C. Scott, January-February, pp. 14-18.
- Venture Capital — Can a Canadian Entrepreneur Find It Here?**  
A. George Fells, January-February, pp. 29-32.
- "What's Wrong with Our People, Anyhow?"**  
Stephen G. Ilk, November-December, pp. 30-33.

## Taxation

- The Balkanization of Canadian Taxes: A Summary of the 1975 Provincial Budgets.**  
J. Brian Ellis, July-August, pp. 40-43.
- The Effect of Taxation on DCF Investment Appraisal.**  
Geoff Walsham and Daniel McDonald, July-August, pp. 20-23.
- A Potpourri.**  
R. Ian Cowan, November-December, pp. 36-38.
- Real Estate Sales — Tax Considerations.**  
E. C. Stewart, March-April, pp. 40-42.
- Registered Home Ownership Savings Plans.**  
Mike Stebila, January-February, pp. 40-42.
- Tax Shelters — Movie Films and Equipment.**  
Robert C. Macdonald, May-June, pp. 46-48.
- Tax Stimulus for Investment — The 5% Investment Tax Credit.**  
R. I. Cowan, September-October, pp. 40-43.

## Comptabilité

- COMPTABILITÉ DE LA GESTION**
- Les activités de recherche de la "SCAI" — une année en perspective.**  
William Langdon, novembre-décembre, pp. 44-48.
- Les décisions d'achat versus fabrication.**  
Ian D. Duncan, septembre-octobre, pp. 50-55.
- Modèle de budgétisation basé sur la programmation linéaire.**  
Ahmed Belkaoui, mai-juin, pp. 28-32.
- Planification, programmation et budget du gouvernement ontarien (résumé).**  
D. S. Campbell, juillet-août, pp. 13-15.
- A propos de la résolution des programmes linéaires à deux variables.**  
Réjean Brault, novembre-décembre, pp. 27-29.
- Reflexions sur un sujet de conférence.**  
M. Nelson, juillet-août, pp. 48-50.

### COMPTABILITÉ FINANCIÈRE

- La distinction entre les items monétaires et non-monétaires dans la comptabilité d'inflation (résumé).**  
John F. Boersema, mai-juin, pp. 12-13.
- L'internationalisation de normes en comptabilité financière.**  
William Langdon, mars-avril, pp. 50-53.
- Objectifs des états financiers - quelques questions administratives.**  
James Don Edwards et Carl S. Warren, janvier-février, pp. 50-53.
- Le rôle du FASB dans le développement des principes comptables aux États-unis.**  
Robert L. McKinnell, mai-juin, pp. 56-60.
- Le système d'information financière et la firme multinationale.**  
Doria Tremblay, janvier-février, pp. 33-37.

## Économique

- L'environnement socio-économique du preneur de décisions (résumé).**  
Arthur J. R. Smith, septembre-octobre, pp. 13-14.

## Gestion

- Pourquoi le conflit "line-staff"?**  
Hélène Cloutier et Gérald d'Amboise, mars-avril, pp. 23-28.